

May 3, 1939.

Mr. Neri Osborn, Jr.,
Estate Tax Collector,
State House,
Phoenix, Arizona.

LAW LIBRARY ARIZONA ATTORNEY GENERAL

Dear Mr. Osborn:

Replying to your letter of April 25th wherein you inquire whether a non-resident decedent is allowed a full \$25,000.00 exemption or such proportion of the exemption as the estate in Arizona bears to the entire gross estate wherever situated.

It is our opinion that a non-resident decedent is entitled to a full \$25,000.00 exemption, the statute being very specific in this regard. We direct your attention to Subsection 5 of Section 6 of Chapter 27, Session Laws of 1937, specifically Subdivision 2 of Subdivision (b) of said Subsection 5.

Very truly yours,

JOE CONWAY
Attorney General

EDWARD P. CLINE,
Assistant Attorney General

EARL ANDERSON, ✓
Special Assistant
Attorney General.